

BENJAMIN ADAMS & COMPANY, AND OTHERS.

[To accompany bill H. R. No. 23.]

FEBRUARY 29, 1840.

Mr. LAWRENCE, from the Committee of Ways and Means, made the following

REPORT :

*The Committee of Ways and Means, to whom was referred the petition of Benjamin Adams and Company, and others, report :*

That the memorialists imported into the port of Boston, in the year 1832, and previous to the 10th day of May, 1833, a quantity of plains, kerseys, and Kendal cottons, which were ordered previous to the 3d of March in the year last mentioned.

By the tariff act of 1832, the duty on plains, kerseys, and Kendal cottons, imported from and after the 3d day of March, 1833, costing less than thirty-five cents the square yard, should be five per cent. Large orders were sent for these goods, which were imported with the most entire confidence in the permanency of the law, as will be seen by the following extract from a circular issued by the Treasury Department, dated March 7, 1833.

"It is understood that large importations were made of the articles known by the name of plains, kerseys and Kendal cottons, and deposited in the custom-house stores for the benefit of the reduction of duties which was to have taken effect after the 3d day of the present month, as authorized by the act of the 14th July, 1832, already referred to; and that orders for a large quantity of said goods have been given upon the faith that after the 3d instant they would be admitted to entry at an ad valorem duty of five per cent.; but that under the act entitled 'An act to modify the act of July, 1832, and all other acts imposing duties on imports,' which, so far as relates to those particular kinds of goods, having taken effect on the 2d of the month, and raised the duty thereon to fifty per cent., the importers will be compelled to advance duties (say the difference between the higher and the lower rates) for which, upon every principle of justice and good faith, they conceive, Congress will pass a law to have refunded to them; and that such advance can be prevented only in case the Treasury Department can extend the time for the payment of the duties on the goods in question.

"It is regretted that such will be the operation of the two acts mentioned; but it is not competent for the Treasury, in any case, to extend the time of payment beyond that at which, according to law, duties on goods become due and payable."

The committee, believing the claim to be both reasonable and just, report, for the relief of the memorialists, a bill.

